United Nations A/72/789/Add.14

General Assembly

Distr.: General
13 April 2018

Original: English

Seventy-second session
Agenda item 159
Financing of the United Nations Multidimensional Integrated Stabilization Mission in Mali

Budget performance for the period from 1 July 2016 to 30 June 2017 and proposed budget for the period from 1 July 2018 to 30 June 2019 of the United Nations Multidimensional Integrated Stabilization Mission in Mali

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2016/17	$933,411,000
Expenditure for 2016/17	$933,399,600
Unencumbered balance for 2016/17	$11,400
Appropriation for 2017/18	$1,048,000,000
Projected expenditure for 2017/18[a]	$1,048,000,000[b]
Projected underexpenditure for 2017/18[a]	$0
Proposal submitted by the Secretary-General for 2018/19	$1,099,490,400
Adjustment recommended by the Advisory Committee for 2018/19	($6,771,500)
Recommendation of the Advisory Committee for 2018/19	$1,092,718,900

[a] Estimates as at 31 January 2018.

[b] Prior to the finalization of the present report, the Advisory Committee provided its concurrence to enter into commitments in an amount not to exceed $43,174,000, resulting in total available resources of $1,091,174,000.

18-05931 (E) 170418

Please recycle

I. Introduction

1. During its consideration of the financing of the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA), the Advisory Committee on Administrative and Budgetary Questions met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 11 April 2018. The documents reviewed and those used for background by the Advisory Committee are listed at the end of the present report. The Committee's comments and recommendations on cross-cutting issues related to peacekeeping operations, including those pertaining to the findings and recommendations of the Board of Auditors on the United Nations peacekeeping operations for the period from 1 July 2016 to 30 June 2017, can be found in its related report (A/72/789). The main observations and recommendations of the Board pertaining specifically to MINUSMA are discussed below.

II. Budget performance report for the period from 1 July 2016 to 30 June 2017

2. The General Assembly, in its resolution 70/113 B, appropriated an amount of $933,411,000 gross ($921,075,000 net) for the maintenance of the Mission for the period from 1 July 2016 to 30 June 2017. Expenditures for the period totalled $933,399,600 gross ($920,301,200 net). The resulting unencumbered balance of $11,400, in gross terms, represents 0.0 per cent of the appropriation, reflecting the combined effect of: (a) lower-than-budgeted expenditures under military and police personnel ($22,374,900, or 6.1 per cent); and (b) higher-than-budgeted expenditures under civilian personnel ($13,274,100, or 9.3 per cent) and under operational costs ($9,089,400, or 2.2 per cent). An analysis of variances is provided in section IV of the report of the Secretary-General on the budget performance of MINUSMA for the period from 1 July 2016 to 30 June 2017 (A/72/663).

3. The comments of the Advisory Committee on the information presented in the performance report on individual objects of expenditure can be found, where relevant, in the discussion of the proposed budget for the period from 1 July 2018 to 30 June 2019 (A/72/746) in the paragraphs below.

4. In considering the reports of the Secretary-General on the financing of MINUSMA, the Advisory Committee also had before it the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2017 (A/72/5 (Vol. II), chap. II). In its report, the Board made observations and recommendations pertaining to the Mission on the following matters: (a) late capitalization of real estate assets (ibid., paras. 23–26); (b) redeployment of resources (ibid., paras. 68–77); (c) air operations (ibid., paras. 94–99 and 130–140); (d) human resources (ibid., paras. 261–266); and (e) supply chain management (ibid., paras. 335–344). **The Committee trusts that the recommendations of the Board of Auditors will be implemented expeditiously.**

III. Information on performance for the current period

5. With respect to current and projected expenditures for the period from 1 July 2017 to 30 June 2018, the Advisory Committee was informed that, as at 31 January 2018, expenditures amounted to $723,901,300. At the end of the current financial period, the estimated total expenditures would equal the appropriation of $1,048,000,000, resulting in the projected full utilization of the approved budget.

6. The Advisory Committee recalls that, in a letter dated 27 February 2018, the Controller requested the Committee's concurrence to enter into commitments in an amount not exceeding $43,174,000 gross to meet the requirements for the additional military and police personnel authorized by the Security Council in its resolution 2295 (2016), by which the Council increased the force levels of MINUSMA up to a ceiling of 13,289 military personnel and 1,920 police personnel. The amount requested comprised $38,492,600 in respect of the increased deployment of military contingents and formed police units and their contingent-owned equipment, and $4,681,400 for the associated cost of completing the rehabilitation of the runway at Gao to enable the rotation of the troops deployed in the northern part of the country. The letter indicated that these additional costs, which had been incurred during the 2016/17 period, could not be absorbed within the approved budget for the period and had been deferred to the 2017/18 financial period. While the Committee considered that these additional costs should have been requested for the 2016/17 period through the submission of a revised proposed budget or a request for commitment authority, instead of being deferred to the 2017/18 period, the Committee noted the additional resources required for the implementation of the decision of the Council, and concurred with the request to enter into commitments in an amount not exceeding $43,174,000 gross.

7. Upon enquiry as to the funding of the Gao runway rehabilitation project, the Advisory Committee was informed that MINUSMA had secured extrabudgetary funding of 12 million euros from the Government of Germany towards the cost of the project. **The Committee welcomes the extrabudgetary funding provided by the Government of Germany.**

8. The Advisory Committee was informed that, as at 31 January 2018, the incumbency for MINUSMA for the period from 1 July 2017 to 30 June 2018 was as follows:

	Authorized[a]	*Encumbered*	*Vacancy rate (percentage)*
Military and police personnel			
Military observers	40	34	15.0
Military contingent personnel	13 249	11 771	11.2
United Nations police	350	302	14.7
Formed police unit personnel	1 570	1 432	8.8
Civilian personnel			
International staff	806	666	17.4
National staff	898	726	19.2
General temporary assistance			
International staff	2	1	50.0
National staff	–	–	–
United Nations Volunteers	189	157	16.9
Government-provided personnel	19	7	63.2

[a] Represents the highest authorized strength for the period.

9. The Advisory Committee was also informed that, as at 16 February 2018, a total of $4,610,074,300 had been assessed on Member States in respect of MINUSMA since its inception. Payments received as at the same date amounted to $4,454,920,000, leaving an outstanding balance of $155,154,300. The Committee notes that the cash position of the Mission as at 19 February 2018 was $610,662,300, which covers the three-month operating cash reserve of $184,833,800, leaving $425,828,500 in remaining cash.

10. In addition, the Advisory Committee was informed that, as at 31 December 2017, the outstanding balance for the reimbursement of troop costs amounted to $34,763,500 and the outstanding balance for contingent-owned equipment amounted to $87,242,400. With regard to death and disability compensation, the Committee was informed that, as at 31 January 2018, an amount of $5,966,200 had been paid to settle 143 claims since the inception of the Mission, with 24 pending death and disability claims. **The Committee expects that all outstanding claims will be settled expeditiously.**

IV. Proposed budget for the period from 1 July 2018 to 30 June 2019

A. Mandate and planning assumptions

11. The mandate of MINUSMA was established by the Security Council in its resolution 2100 (2013) and most recently extended by the Council in its resolution 2364 (2017), until 30 June 2018. The main priorities and planning assumptions of the Mission for the 2018/19 period are summarized by the Secretary-General in paragraphs 6 to 44 of his report on the proposed budget (A/72/746).

12. In paragraphs 46 to 48 of his report, the Secretary-General provides information on partnerships, country team coordination and integrated missions. Upon enquiry, the Advisory Committee was informed that the Mission's strategic plan with United Nations agencies, funds and programmes was under development and built on existing planning frameworks which leveraged the comparative advantages of the United Nations country team, while also foreseeing close cooperation with national, bilateral and multilateral partners. The Committee was also informed that the Mission would seek to utilize existing resources for its contribution to the implementation of the plan.

B. Resource requirements

13. The proposed budget for MINUSMA for the period from 1 July 2018 to 30 June 2019 amounts to $1,099,490,400, representing an increase of $51,490,400, or 4.9 per cent, compared with the appropriation for 2017/18.[1] This reflects proposed increases under military and police personnel, civilian personnel and operational costs, as explained below. Detailed information on the financial resources proposed and an analysis of variances is provided in sections II and III of the proposed budget (ibid.).

1. Military and police personnel

Category	*Approved 2017/18*[a]	*Proposed 2018/19*	*Variance*
Military observers	40	40	–
Military contingent personnel	13 249	13 249	–
United Nations police	350	350	–
Formed police unit personnel	1 570	1 570	–

[a] Represents the highest level of authorized strength.

[1] Prior to the finalization of the present report, the Advisory Committee provided its concurrence to enter into commitments in an amount not to exceed $43,174,000, resulting in total available resources of $1,091,174,000. The proposed budget for MINUSMA for 2018/19 would represent an increase of $8,316,400, or 0.8 per cent, compared with the total available resources for 2017/18.

14. The proposed resources for military and police personnel for 2018/19 amount to $463,285,300, representing an increase of $16,865,100, or 3.8 per cent, compared with the appropriation for 2017/18. The proposed increase is attributable mainly to increased requirements under military contingents ($13,805,700, or 3.6 per cent) for the projected full deployment of military contingent personnel, effective 1 July 2018; and increased requirements under formed police units ($4,029,800, or 9.1 per cent), owing to the application of the lower delayed deployment factor of 8.7 per cent in the computation of formed police personnel costs (ibid., paras. 127 and 130).

15. In his report, the Secretary-General states that MINUSMA plans to construct a full-size battalion camp capable of accommodating 850 persons and to enlarge another camp to accommodate an additional two infantry companies, in response to the new force deployment plan (ibid., para. 26). Upon enquiry, the Advisory Committee was informed that 81.7 per cent of the military contingents and formed police units had been provided with accommodation meeting United Nations standards. **The Committee trusts that the Mission will strengthen its efforts on ensuring the provision of troop accommodation that meets United Nations standards, and will provide an update in the context of the next budget submission.**

16. In paragraph 15 of his report, the Secretary-General states that the regional quick-reaction force will continue its operations in and around the Mopti area and will increase its capacity as the remaining motorized and mechanized capabilities are deployed, while the combat convoy capabilities, once fully deployed, will allow most of the infantry battalions to be shifted from convoy escort missions to partnership with the Malian armed forces. Upon enquiry, the Advisory Committee was informed that MINUSMA aimed to have the full deployment of the quick-reaction force completed before the end of June 2018.

17. **The Advisory Committee recommends the approval of the Secretary-General's proposals for military and police personnel.**

2. Civilian personnel

Category	*Approved 2017/18*	*Proposed 2018/19*	*Variance*
Posts			
International staff	806	811	5
National Professional Officers	147	147	–
National General Service staff	751	751	–
Temporary positions[a]			
International staff	2	2	–
United Nations Volunteers	189	189	–
Government-provided personnel	19	19	–
Total	**1 914**	**1 919**	**5**

[a] Funded under general temporary assistance.

18. The proposed resources for civilian personnel for 2018/19 amount to $167,368,800, representing an increase of $14,234,300, or 9.3 per cent, compared with the appropriation for 2017/18. The proposed increase is attributable mainly to increased requirements under international staff ($7,575,800, or 5.8 per cent), owing to the revised salary scales, effective 1 July 2018, and the proposed establishment of five international posts; and increased requirements under national staff ($6,871,500, or 46.1 per cent), owing to the revised base salary scales for the National Professional

Officer and national General Service categories, as well as the appreciation of the West African CFA franc against the United States dollar (ibid., paras. 131–132).

Vacancy rates

19. The cost estimates for civilian staff reflect vacancy rates of 17.4 per cent for international staff, 17.7 per cent for National Professional Officers, 19.8 per cent for national General Service staff, 17.5 per cent for United Nations Volunteers, 50.0 per cent for general temporary assistance positions and 63.2 per cent for Government-provided personnel (ibid., para. 111).

Recommendations on posts and positions

20. A total of 1,919 posts and positions are proposed for the 2018/19 period, reflecting proposed staffing changes comprising the establishment of 5 posts (1 P-4 and 4 Field Service), the reclassification of 4 posts and the redeployment of 94 posts and positions (ibid., para. 41).

21. The establishment of five new posts is proposed under component 5, support, as follows: (a) one Regional Engineer (P-4); (b) one Rations Assistant (Field Service); (c) one Fuel Assistant (Field Service); (d) one Administrative Officer (Field Service); and (e) one Administrative Assistant (Field Service). With respect to the proposed P-4 post, it is stated that the increased deployment of both uniformed and civilian personnel has increased the workload and responsibilities of the personnel maintaining, operating and servicing the premises. The incumbent of the post of Regional Engineer, to be assigned to Mopti, would ensure the management of day-to-day engineering work while supervising engineering personnel, as well as providing advice to the regional management and MINUSMA headquarters on facility construction and maintenance issues (ibid., paras. 95–96).

22. The incumbent of the proposed post of Rations Assistant (Field Service), to be assigned to Gao, would assist in implementing a quality assurance programme to ensure that the contractor strictly complies with International Standards Organization and United Nations rations standards, that the food rations supplied by the rations contractor conform to food safety and quality standards and that the health and nutritional requirements of the troops are met. The incumbent of the proposed post of Fuel Assistant (Field Service), to be assigned to Gao, would regularly review fuel transaction data from the Electronic Fuel Management System to examine fuel consumption rates and trends to ensure that cases of abnormal fuel consumption are investigated and remedial or disciplinary action is taken (ibid., paras. 98–100).

23. The Secretary-General states that the incumbents of the proposed posts of Administrative Officer (Field Service) and Administrative Assistant (Field Service) would provide the Office of the Chief of Supply Chain Management with the requisite administrative support, including the budgetary oversight of cost centres and requisitioners in the Mission, human resources management, project management, contracting, supply chain management performance and coordinating work for the reorganized Mission Support Division (ibid., para. 104). **The Advisory Committee is not convinced that two additional posts are required within the Office of the Chief of Supply Chain Management for administrative functions, and recommends against the approval of one of the two proposed Field Service posts. Any related operational costs should be adjusted accordingly. The Committee recommends the approval of the remaining four proposed new posts.**

24. The Secretary-General proposes the reclassification of four posts, as follows: (a) one post of Electoral Officer (P-4) as a post of Senior Electoral Officer (P-5); (b) one post of Administrative Officer (P-3) as a post of Logistics Planning Officer (P-4); (c) one post of Chief Acquisition Management Officer (P-4) as a P-5 post; and

(d) one post of Procurement Officer (P-3) as a P-4 post. Regarding the proposed reclassification of the post of Electoral Officer, the Secretary-General indicates that the incumbent would have an advisory role in resource planning, electoral operations-related matters and the design and implementation of both logistical and strategic support plans, as well as a more strategic role in building political partnerships and creating consensus for a long-term approach to the development and modernization of the electoral architecture and system in Mali. The Secretary-General also indicates that the proposed reclassification is due in part to the crowded electoral calendar of the Mission for the 2018/19 period (ibid., paras. 56–57). **Noting that the proposed reclassification of the post of Electoral Officer (P-4) as a post of Senior Electoral Officer (P-5) relates to the 2018/19 electoral calendar, the Advisory Committee recommends the approval of the proposed reclassification for the 2018/19 period, after which the post level should be reviewed in the context of the subsequent electoral calendar. The Committee recommends the approval of the other three proposed reclassifications.**

25. It is also proposed that 94 posts be redeployed, mainly in the context of the implementation of the new mission support structure. **The Advisory Committee has no objection to the proposed redeployments.** The Committee's observations and recommendations on mission support structures are contained in its report on cross-cutting issues related to peacekeeping operations (A/72/789).

26. **Subject to its recommendations in paragraph 23 above, the Advisory Committee recommends the approval of the Secretary-General's proposals for civilian personnel.**

3. Operational costs

(United States dollars)

	Apportioned 2017/18	*Proposed 2018/19*	*Variance*
Operational costs	448 445 300	468 836 300	20 391 000

27. The proposed resources for operational costs for 2018/19 amount to $468,836,300, representing an increase of $20,391,000, or 4.5 per cent, compared with the appropriation for 2017/18. The proposed increase is attributable mainly to increased requirements under communications and information technology ($37,941,100, or 82.5 per cent), owing to the increased costs for the maintenance of communications and information technology equipment and support services; increased acquisition of information technology equipment; increased costs of software licences and fees; and public information and publication services. The increased requirements are offset in part by decreased requirements under air operations ($17,888,900, or 9.7 per cent) and under facilities and infrastructure ($7,045,900, or 6.8 per cent) (see A/72/746, paras. 137, 140 and 142).

Official travel

28. The proposed resources for official travel amount to $4,220,500, representing a decrease of $272,300, or 6.1 per cent, compared with the apportionment for 2017/18. The requested resources include an amount of $1,859,000 for non-training travel outside the mission area. The Advisory Committee notes from information provided to it that a number of the proposed trips are to be undertaken by multiple travellers and for multiple visits to the same destination. **The Committee is of the view that a number of the proposed trips could be consolidated or undertaken with fewer travellers. Therefore, the Committee recommends a reduction of 10 per cent, amounting to $185,900, to the proposed resources for non-training travel outside**

the mission area. The Committee reiterates the need for compliance with the advance purchase policy directive and judicious utilization of official travel resources (see A/72/7/Add.44, paras. 4 and 7).

Facilities and infrastructure

29. The report of the Secretary-General includes a request for $97,146,200 under facilities and infrastructure, representing a decrease of $7,045,900, or 6.8 per cent, compared with the 2017/18 apportionment. The Advisory Committee notes from information provided to it that the proposed resources include the amount of $16,300,000 for construction, alteration, renovation and major maintenance, representing an increase of $3,200,000, or 24.4 per cent, compared with the 2017/18 apportionment. The Committee also notes that, as at 31 January 2018, expenditure under this line amounted to $10,758,000. Under utilities and waste disposal services, the amount of $15,075,800 is requested, representing an increase of $25,500 compared with the 2017/18 apportionment, while expenditures as at 31 January 2018 amounted to $3,405,300. Under acquisition of furniture, the Committee notes that the amount of $1,233,000 is proposed, representing an increase of $911,300, or 283.3 per cent, compared with the 2017/18 apportionment, while expenditure as at 31 January 2018 amounted to $208,700. **Taking into account the expenditure patterns in the current period for certain budget lines within facilities and infrastructure, the Committee is not convinced that the proposed increases under those lines are justified. Therefore, the Committee recommends a reduction of $3,000,000 to the proposed resources for facilities and infrastructure, so that resources under this category for 2018/19 would amount to $94,146,200.**

30. The Advisory Committee notes from information provided to it that, under security services, an increase of $4,133,300 is proposed to provide for additional guards at each location, as well as the deployment of guards to locations that previously had none, such as Kidal and Tessalit. Upon enquiry, the Committee was informed that the proposed resources were mainly for the provision of 465 guards from a security service company at a monthly cost of $1,311 per guard, based on the current contractual arrangement of $7.3 million for 12 months.

Ground transportation

31. In the outputs under expected accomplishment 5.1, it is indicated that MINUSMA has 12 armoured personnel carriers and 166 armoured vehicles among its fleet. Upon enquiry, the Advisory Committee was informed that MINUSMA urgently required 100 mine-protected vehicles to be deployed by troop-contributing countries and police-contributing countries, and was advocating with contributing countries for the replacement of all their armoured personnel carriers with mine-protected vehicles, in order to limit the consequences of improvised explosive device attacks and mitigate the risk of fatalities. **The Committee encourages the Mission's continued efforts to ensure the safety and security of the military and civilian personnel of the Mission.**

Air operations

32. Under air operations, the Secretary-General requests a provision in the amount of $166,083,300, representing a decrease of $17,888,900, or 9.7 per cent, compared with the 2017/18 apportionment. The Advisory Committee notes from information provided to it that the proposed resources include the amount of $13,223,471 for unmanned aerial systems. Upon enquiry, the Committee was provided with information on the operational utilization of these systems in the 2016/17 period, which indicated that only one system was fully utilized, while other systems were underutilized at a rate ranging from 44 per cent to 93.6 per cent. **Taking into account**

the rate of utilization of the unmanned aerial systems, the Committee recommends a reduction of 5 per cent, or $661,200, to the proposed resources for unmanned aerial systems.

Communications and information technology

33. Under communications and information technology, the Secretary-General requests a provision in the amount of $83,938,400, representing an increase of $37,941,100, or 82.5 per cent, compared with the 2017/18 apportionment. Upon enquiry, the Advisory Committee was informed that the proposed resources included the amount of $49,372,270 for new technology, including surveillance (long-range) cameras, ground radar, early warning systems and unmanned aerial vehicles. The Committee requested additional explanations for the proposed increase in resources but did not receive an adequate justification. **The Committee recommends a reduction of 5 per cent, or $2,470,000, to the proposed resources for new technology.**

Training

34. In paragraphs 114 to 116 of his report, the Secretary-General indicates that $3,421,200 is proposed for training to provide for a total of 460 courses for 12,059 participants, representing an increase of 5,696 participants compared with the 2017/18 period. Upon enquiry as to the significant increase proposed, the Advisory Committee was informed that the increase was reflected mainly in internal training for online and group courses on gender; human resources performance management; human rights and security; and safety and security. **The Committee considers that the proposed increase is disproportionately large compared with the proposed increase in the staffing component, and also considers that more use could be made of online training courses. The Committee therefore recommends that the resources for training be maintained at the 2017/18 level of $3,041,300, representing a reduction in the amount of $379,900.**

35. **Subject to its recommendations in paragraphs 23, 28, 29, 32, 33 and 34 above, the Advisory Committee recommends the approval of the Secretary-General's proposals for operational costs.**

4. Other matters

Environmental initiatives

36. The Secretary-General indicates that MINUSMA will continue to implement environmental protection projects to reduce its environmental footprint, including by deploying wastewater treatment plants at all its locations, expanding the reach of solid- and biomedical-waste disposal management, and installing solar panels and a hybrid energy system. In addition, programmes and projects to prevent and mitigate the impacts of environmental degradation are in place, including the dissemination of United Nations policy; environmental inspections and action plans; and the treatment of waste. During 2018/19, the Mission's plans include the collection, treatment and disposal of solid and biomedical waste; the disposal of hazardous waste; and the management of fuel waste (see A/72/746, paras. 27 and 43). **The Advisory Committee encourages the Mission to continue to closely monitor environmental matters, in particular on recycling and soil contamination, and to ensure the implementation of the Environmental Action Plan, in line with the Department of Field Support environmental strategy.**

Mine detection and mine-clearing services

37. In paragraphs 119 and 120 of his report, the Secretary-General states that the estimated resource requirements for mine detection and mine-clearing services for the 2018/19 period amount to $48,000,000 for contractual arrangements with respect to support, equipment, training and mentorship for military contingents and explosive ordnance disposal companies, as well as awareness and response training, and capacity-building.

38. Upon enquiry, the Advisory Committee was provided with the following breakdown of the proposed resources: (a) under personnel, the amount of $11,900,007, mainly for improvised explosive device threat mitigation support for MINUSMA, and management and service support; (b) under travel, the amount of $1,157,929, mainly for travel to troop-contributing countries and predeployment training; (c) under contracts, the amount of $26,242,004, mainly for training and mentorship for all at-risk MINUSMA civilian, military and police personnel in northern Mali, and technical operational training and mentorship for two explosive ordnance disposal companies; (d) under equipment, the amount of $1,633,600, largely for the replenishment of damaged or destroyed explosive ordnance and improvised explosive device disposal equipment; (e) under operational expenses, the amount of $3,449,263, mainly for the procurement of spare parts for technical equipment; and (f) the amount of $3,617,198, for direct support costs and management fees for the United Nations Office for Project Service (UNOPS), as implementation is conducted by the United Nations Mine Action Service through UNOPS.

Other programmatic activities

39. Information on the other programmatic activities proposed to be undertaken in 2018/19 is provided in paragraphs 123 and 124 of the budget report. Proposed resources amount to $7,121,100, comprising $2,225,000 for rule of law and security institutions; $450,000 for peace consolidation; $2,286,100 for electoral support; $890,000 for human rights; $1,025,000 for confidence-building; and $245,000 for gender affairs and prevention of and response to conflict-related sexual violence. The Advisory Committee recalls that it previously made observations and recommendations on programmatic activities for the 2017/18 period in its report on cross-cutting issues related to peacekeeping operations (see A/71/836, paras. 176–179).

40. **The Advisory Committee reiterates the need for comprehensive guidance on: (a) explanations of the types of programmatic activity to be funded by peacekeeping missions; (b) justifications that the activities support the implementation of mandated tasks in each mission; (c) the mission's comparative advantage in the delivery of these activities as well as those of implementing partners; (d) the contractual arrangements in place with implementing partners; and (e) appropriate oversight, governance and reporting mechanisms. While the Committee notes that the report of the Secretary-General does not provide comprehensive information relating to scope, criteria, governance and accounting procedures for programmatic activities funded from peacekeeping operations, as requested by the General Assembly in its resolution 70/286, it does not object to the proposed resources for other programmatic activities at this stage.** The Committee makes further observations and recommendations on programmatic activities for the 2018/19 period in its report on cross-cutting issues related to peacekeeping operations (A/72/789).

V. Conclusion

41. The actions to be taken by the General Assembly in connection with the financing of MINUSMA for the period from 1 July 2016 to 30 June 2017 are indicated in section V of the performance report (A/72/663). **The Advisory Committee recommends that the unencumbered balance of $11,400 with respect to the period from 1 July 2016 to 30 June 2017, as well as other income/adjustments amounting to $19,198,600 for the period ended 30 June 2017, be credited to Member States.**

42. The actions to be taken by the General Assembly regarding the financing of MINUSMA for the period from 1 July 2018 to 30 June 2019 are indicated in section IV of the proposed budget (A/72/746). **Taking into account its recommendations in paragraphs 23, 28, 29, 32, 33 and 34 above, the Advisory Committee recommends that the General Assembly appropriate the amount of $1,092,718,900 for the maintenance of the Mission for the 12-month period from 1 July 2018 to 30 June 2019.**

Documentation

- Report of the Secretary-General on the budget performance of the United Nations Multidimensional Integrated Stabilization Mission in Mali for the period from 1 July 2016 to 30 June 2017 (A/72/663)
- Report of the Secretary-General on the budget for the United Nations Multidimensional Integrated Stabilization Mission in Mali for the period from 1 July 2018 to 30 June 2019 (A/72/746)
- Report of the Board of Auditors on the United Nations peacekeeping operations for the 12-month period from 1 July 2016 to 30 June 2017 (A/72/5 (Vol. II), chap. II)
- Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2017 (A/72/756)
- Report of the Secretary-General on the overview of the financing of the United Nations peacekeeping operations: budget performance for the period from 1 July 2016 to 30 June 2017 and budget for the period from 1 July 2018 to 30 June 2019 (A/72/770)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the budget performance for the period from 1 July 2015 to 30 June 2016 and proposed budget for the period from 1 July 2017 to 30 June 2018 of the United Nations Multidimensional Integrated Stabilization Mission in Mali (A/71/836/Add.14)
- General Assembly resolution 71/305 on the financing of the United Nations Multidimensional Integrated Stabilization Mission in Mali
- Security Council resolutions 2295 (2016) and 2364 (2017)